

Contact Your Local Officials  
with Questions and Concerns Regarding  
Your Property Assessment and Tax Bill

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2003  
PROPERTY  
REASSESSMENT  
SURVIVAL KIT

Featuring:

- ✓ Reviewing your assessment
- ✓ Navigating your tax bill
- ✓ Understanding reassessment
- ✓ How to appeal
- ✓ Contact your local officials

Provided By:

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Reviewing your assessment



NOTICE OF ASSESSMENT OF LAND AND STRUCTURES - FORM 11 C/I  
State Form 46650 (R4 / 1-02)  
Prescribed by Department of Local Government Finance

This notice indicates the assessed value of your property. Information on the valuation of your property and a copy of the property record card can be obtained from the Township Assessor at the telephone number and address below. You have the right to appeal this assessment by filing a Petition For Review Of Assessment (Form 130) with the County Assessor within forty-five (45) days of the date this notice was mailed. You may obtain a copy of Form 130 at the County Assessor's office. For more detailed information, you may obtain copies of your property record card from your local assessor.

Name and address of property owner	Legal description
	Parcel or ID number
	Property address

Previous Assessment (at 100%)		New Assessment Effective March 1, _____	
Land		Land	
Structures		Structures	
Total	0.00	Total	0.00

When you receive the Form 11—Notice of Assessment—the **key** to determining if you have received an accurate assessment is to consider whether or not you could sell your home for the assessed value. A subjective error may have been made as to the fair market value of the property.

It is also advisable to review the details of your property as they are recorded on your property record card. Keep in mind that minor discrepancies will not likely significantly affect your property tax burden.

Check for accuracy

- ✓ Number of stories
- ✓ Exterior construction
- ✓ Square footage (calculated from outside measurements)
- ✓ Number of bedrooms
- ✓ Year of construction
- ✓ Number of bathrooms
- ✓ Fireplaces
- ✓ Finished attic or basement
- ✓ Enclosed porches
- ✓ Other significant features

*In some counties these details may only be recorded on your property record card, available from your assessor.*

Navigating your property tax bill

WARRIOR COUNTY, INDIANA TAX STATEMENT for RESIDENTIAL REAL ESTATE 06-19-2003  
TAXPAYER'S COPY SPRING BILL  
CORRECTED HOMESTEAD BILL  
SCHEDULE OF PARCEL NO. 040001067.60 801 8054272  
WASHINGTON TWP

Deductions / exemptions\*

Deductions and exemptions are deducted from the assessed value of a property before the tax rate is applied. Owners may qualify for different types which may be listed separately or added together on the bill. The two most commonly applied are:

- ✓ *Homestead ("Standard") Exemption.* Primary residences can receive up to a \$35,000 exemption off the assessed value of the property.
- ✓ *Mortgage Deduction.* Mortgaged real property or mobile homes may qualify for a maximum deduction of \$3,000.

*\*Note: A complete list can be found on our website.*

TAX DIST 800 RATE 2.4737  
HB STATEMENT IS BASED IN THE FOLLOWING DISCLOSED VALUATION MARCH 1, 2002  
LAND 70,300  
BLDG/IMPV 109,800  
EXEMPTION 38,000  
NET VALUE 142,100  
STATE TAX REPLACEMENT CREDIT 28,628300  
\$985.22  
STATE HOMESTEAD CREDIT 12,576300  
\$318.16  
LOCAL HOMESTEAD CREDIT 3,144200  
\$79.54

- ✓ *Homestead Credit.* The state also pays an extra percentage of the property tax bill for primary residences.

Credits

After a property tax bill is calculated, the state (and occasionally local governments) pays a certain percentage of what each property owner owes. These percentages vary by taxing district.

✓ *Property Tax Replacement Credit (PTRC).* All property will receive state-paid PTRC.

# Understanding Reassessment

## Why is this happening?

In 1998, the Indiana Supreme Court ruled that the method that Indiana used for determining the value of property for purposes of taxation was unconstitutional. The court ordered that the system be changed to reflect a uniform standard based on property wealth (market value).

## How did tax restructuring affect my tax bill?

In 2002, the Indiana General Assembly made significant changes to the property tax laws to help those who would be paying a higher portion of the property tax burden. The major provisions were:

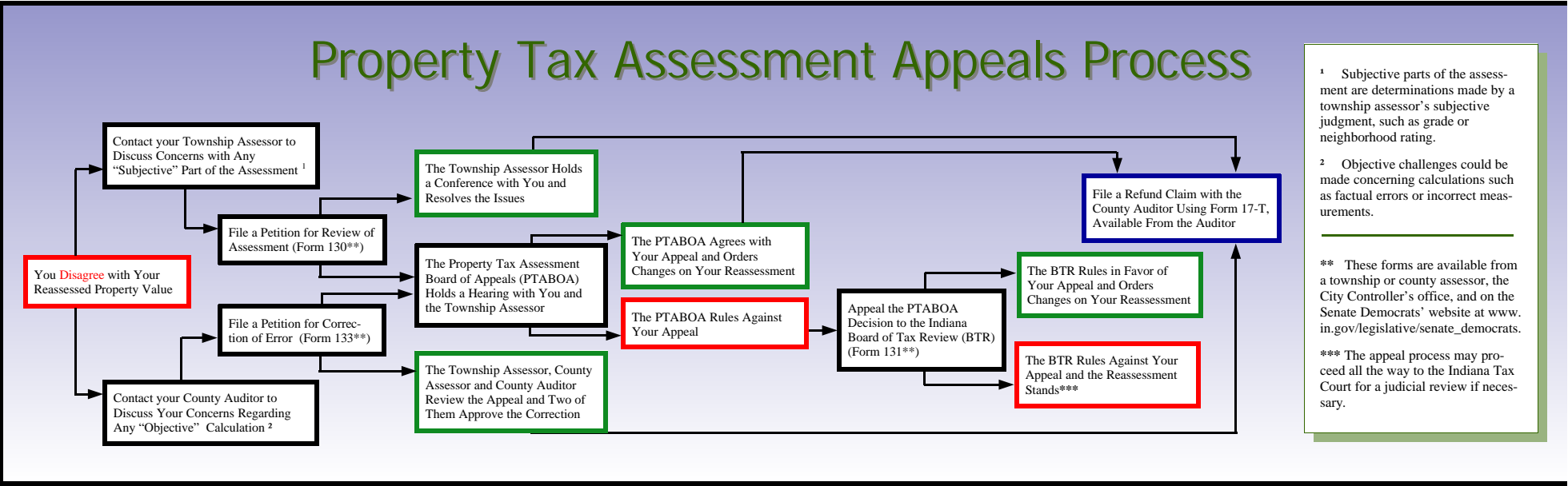
- the Standard Homestead Exemption was increased from \$6,000 to \$35,000.
- the State assumed 60% of the cost of the school general fund.
- the Property Tax Replacement Credit (PTRC) was maintained at 20%.
- the Homestead Credit, though modified, was doubled to 20%.

## Where does my property tax money go?

Property taxes support local governments, including schools, law enforcement and fire departments.

## Why do property taxes go up?

- Local government entities increase their levy (the amount of money they collect from their property tax district).
- Property tax burdens “shift” for many reasons, such as a significant business closing. This would leave a greater tax burden to be shared by the community’s remaining property owners.



# Filing Appeals

If you believe a mistake has been made in the assessment of your property, you are entitled to an appeal. Before beginning the formal appeal process, determine whether your challenge is based on a **subjective** detail regarding your property or a **factual** error in the assessment. This will determine who you should contact and what petition you must file to appeal the assessment.

**Subjective appeal:** To appeal a subjective part of the assessment, you must provide specific reasons for your challenge of the assessor's judgment. This is the type of appeal that you would file if you believe you could not sell your home for the value at which it was assessed. If your assessment is much higher than your neighbor's but your homes are almost identical (including the grade of construction and the condition) there may have been a subjective error. A **Form 130 - Petition for Review of Assessment\*** must be filed with the township assessor within 45 days from the mailing date of the Form 11. Be prepared to provide proof that your home

was assessed incorrectly. An appraisal, sales data of like properties, or any other information that will help demonstrate a more accurate value of your property.

**Factual error appeal:** Similarly, a less common appeal allows you to challenge the assessment based on factual discrepancies, such as calculation errors or incorrect measurements. This appeal is also used when, through an error or omission by any state or county officer, you are not given credit for an exemption or deduction that has earlier been approved. If you believe a calculation or factual error has been made in your assessment, a **Form 133 - Petition for Correction of Error** must be filed with the county auditor within 3 years. Once filed, the township assessor, county assessor and county auditor will review the appeal. Two of the officials must approve the correction or your appeal will be denied.

In both appeal processes, if an agreement cannot be worked out with your local officials, the petition will be forwarded to the County Property Tax As-

essment Board of Appeals (PTBOA). A hearing before the board will be scheduled where you will have the opportunity to present the evidence disputing your assessment. If the PTBOA rules against your appeal, you may appeal the board's decision by filing a **Form 131 - Petition to the Indiana Board of Tax Review of Assessment**.

If this board does not agree with your challenge, the next step in your appeal would be to ask the Indiana Tax Court for judicial review. If, at any step in the appeal process, your appeal is granted, you should file a refund claim with the county auditor using the Form 17-T, available from the county auditor's office.

Forms are available from your local Township Assessor, County Auditor or City Controller's office. They are also available on the Senate Democrats' website at [www.in.gov/legislative/senate\\_democrats](http://www.in.gov/legislative/senate_democrats).